

## Message Text

LIMITED OFFICIAL USE

PAGE 01 MOSCOW 13103 082038Z  
ACTION EUR-12

INFO OCT-01 ISO-00 TRSE-00 EB-08 L-03 CPR-02 CA-01  
SCS-06 CIAE-00 INR-10 NSAE-00 /043 W  
-----121182 091729Z /72  
R 082023Z JUN 78  
FM AMEMBASSY MOSCOW  
TO SECSTATE WASHDC 2818  
INFO USDOC WASHDC

LIMITED OFFICIAL USE MOSCOW 13103

DEPARTMENT PASS DEPARTMENT OF THE TREASURY

E.O.11652:N/A  
TAGS:EEWT, EGEN, ETRD, UR, US  
SUBJECT: NEW SOVIET INCOME TAX DECREE

REF : MOSCOW 13000 AND PREVIOUS

EMBASSY HAS APPOINTMENT JUNE 12 WITH DEPUTY MINISTER OF  
FINANCE TO DISCUSS NEW SOVIET TAX DECREE IN LIGHT OF  
EXISTING US/SOVIET CONVENTION ON TAXATION. FOR OUR  
BACKGROUND INFORMATION, SINCE THE TAX DECREE LAYS SUCH  
STORE BY RECIPROCAL TREATMENT OF SOVIET JURIDICAL AND  
NATURAL PERSONS ABROAD, WE WOULD APPRECIATE BEING ADVISED  
AS TO TAX STATUS IN UNITED STATES OF SOVIET COMMERCIAL  
ENTITIES SUCH AS BELARUS, AMTORG, KAMA PURCHASING  
COMMISSION AND THEIR SOVIET EMPLOYEES RESIDING IN THE  
U.S. MATLOCK

LIMITED OFFICIAL USE

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** LAW, INCOME TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 08 jun 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978MOSCOW13103  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780242-0056  
**Format:** TEL  
**From:** MOSCOW  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780681/aaaacrxs.tel  
**Line Count:** 43  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 9e26408f-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION EUR  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 MOSCOW 13000  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 05 may 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2438730  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** NEW SOVIET INCOME TAX DECREE  
**TAGS:** EEWT, EGEN, ETRD, UR, US  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odhc://SAS/SAS.dbo.SAS\_Docs/9e26408f-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014